DEC 1 9 2006

Docket No.: 057454-0997

PATENT

STATES PATENT AND TRADEMARK OFFICE

In re Application of

Customer Number: 20277

Kouichi OKUGAMI, et al.

Confirmation Number: 1319

Application No.: 10/787,263

Group Art Unit: 3682

Filed: February 27, 2004

Examiner: Lenard Footland

For: DIFFERENTIAL SUPPORT STRUCTURE, DIFFERENTIAL'S COMPONENT, METHOD OF MANUFACTURING DIFFERENTIAL SUPPORT STRUCTURE, AND METHOD OF MANUFACTURING DIFFERENTIAL'S COMPONENT

Mail Stop Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

Transmitted herewith is an Amendment in the above identified application.

No additional fee is required.

Applicant is entitled to small entity status under 37 CFR 1.27

Copy of JIS and English translation and Lecture of Modern Metallurgy and English Translation

thereof attached herewith.

The fee has been calculated as shown below:

	NO. OF CLAIMS	HIGHEST PREVIOUSLY PAID FOR	EXTRA CLAIMS	. RATE	FEE
Total Claims	16	20	0	\$50.00 =	\$0.00
Independent Claims	8	8	0	\$200.00 =	\$0.00
	Multiple dependent claims newly presented			presented	\$0.00
		Fee for extension of time		\$0.00	
					\$0.00
		Total of Above Calculations			\$0.00

Please charge my Deposit Account No. 500417 in the amount of \$0.00. An additional copy of this transmittal sheet is submitted herewith.

The Commissioner is hereby authorized to charge payment of any fees associated with this communication or credit any overpayment, to Deposit Account No. 500417, including any filing fees under 37 CFR 1.16 for presentation of \boxtimes extra claims and any patent application processing fees under 37 CFR 1.17.

Respectfully submitted,

McDERMOTT WILL & EMERY LLP

Br. K. Juch Brian K. Seidleck

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Facsimile: 202.756.8087 Date: December 19, 2006 Please recognize our Customer No. 20277 as our correspondence address.



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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

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MANUFACTURING DIFFERENTIAL'S COMPONENT

AMENDMENT

Mail Stop Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

The following Amendment and Remarks are submitted in response to the Office Action dated September 19, 2006. Please amend the above-identified application as follows.